Wright v. *Holmes,* 100 Me. 508, 62 Atl. 507, 3 L. R. A. (N. S.) 769; 20 Cyc. 1243. It seems however that gifts *causa mortis* are not favored by the courts, and they will construe transactions of this kind with caution. *Dole* v. *Lincoln,* 31 Me. 422. If there are any indications of fraud the gift will be set aside. *Manikee's Adm'r.* v. *Beard,* 85 Ky. 20, 2 S. W. 545. As to what constitutes sufficient delivery to make a valid gift *causa mortis,* see 2 MICH. L. REV. 413.

INJUNCTION—RESTRAINING BREACH OF STIPULATION IN LEASE.—Plaintiff corporation leased a saloon to the defendant, the latter covenanting not to sell any other beer than that brewed by the plaintiff. Circumstances made it necessary for the defendant to sell other beer if the business was to be profitable and he did so. Plaintiff seeks to enjoin defendant from violating the covenant in the lease. *Held,* that the plaintiff was not entitled to the injunction. *Voight Brewing Co.* v. *Holtz* (Mich. 1912) 134 N. W. 19.

Many courts have granted such injunctions on the ground that there was no adequate remedy at law. *Ferris* v. *Am. Brewing Co.,* 155 Ind. 539; *Schlitz Brewing Co.* v. *Nielsen,* 77 Neb. 868; *Beck* v. *Indianapolis Light & Power Co.,* 36 Ind. App. 600. Others have refused to enjoin the breach, holding that the legal remedy was adequate and that to grant injunction in such cases would be virtually to establish a trust on the property, and would place too great power in the hands of the owner or lessor. *Anheuser-Busch Brewing Ass'n* v. *Rahif,* 213 Ill. 549; *Jas. T. Hair Co.* v. *Huckins,* 56 Fed. 366; *Steinau* v. *Cincinnati Gas Light and Coke Co.,* 48 Ohio St. 324; *Hardy* v. *Allegan Circuit Judge,* 147 Mich. 549. The decision in the principal case is based upon and follows closely the last case cited above, and points the distinction there made between the cases where the stipulation is in favor of the real owner who is attempting to prevent the destruction of his property, and the cases where the complainant is merely losing the profits on the goods sold contrary to the agreement.

INTERSTATE COMMERCE—TAXATION.—Minn. Rev. Laws 1905, chap. 11, provided for a tax upon non-resident express companies, to be based on gross receipts, and to be in lieu of all other taxes on the property of such companies. The State included in the gross receipts the earnings of the defendant company from interstate commerce shipments, when the transportation while in the company's hands was performed wholly within the State. *Held,* that this would not unconstitutionally burden interstate commerce; that it is merely an exercise of the State's power to measure a legitimate property tax by receipts which in part come from interstate commerce, although the latter in itself could not be taxed. *United States Express Co.* v *Minnesota* (1912) 32 Sup. Ct. 211.

It is a well settled rule that State laws may not burden interstate commerce by taxing the conduct of interstate commerce. *Fargo* v. *Michigan,* 121 U. S. 230, 30 L. Ed. 888, 1 Inters. Com. Rep. 51, 7 Sup. Ct. 857; *Western U. Teleg. Co.* v. *Pennsylvania,* 128 U. S. 39, 32 L. ed. 345, 2 Inters. Com. Rep. 241, 9 Sup. Ct. 6; Galveston, *H. & S. A. R. Co.* v. *Texas,* 210 U. S. 217, 52 L. Ed. 1031, 28 Sup. Ct. 638. However there is a distinction taken between an attempt to